



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 127
VESPER, WI 54489

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 127
VESPER, WI 54489

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARIE DEDERICH

Title: TREASURER DIRECTOR

Office Address:

4909 WELL ROAD
P.O. BOX 127
VESPER, WI 54489

Telephone: (715) 569 - 4496

Fax Number: (715) 569 - 4530

E-mail Address: destunlm@wctc.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: EUGENE DIERCKS**Title:** VILLAGE PRESIDENT**Office Address:**6705 PINE STREET (HOME)
VESPER, WI 54489**Telephone:** (715) 569 - 4592**Fax Number:****E-mail Address:**

Name: JERRY BREHM**Title:** MANAGER**Office Address:**6363 HEMLOCK
VESPER, WI 54489**Telephone:** (715) 569 - 4294**Fax Number:****E-mail Address:**

Name: OWEN BEAN**Title:** HELPER**Office Address:**6363 HEMLOCK
VESPER, WI 54489**Telephone:** (715) 569 - 4294**Fax Number:****E-mail Address:**

Name of utility commission/committee: VESPER MUNICIPAL WATER AND SEWER UTILITY

Names of members of utility commission/committee:

MR EUGENE DIERCKS, PRESIDENT

MR HARRY DOLENS, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR RANCE JOCHIMSEN, TRUSTEE

Is sewer service provided by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:****Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	67,996	69,710	1
Operating Expenses:			
Operation and Maintenance Expense (401)	50,255	33,451	2
Depreciation Expense (403)	20,631	20,610	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,513	16,484	5
Total Operating Expenses	87,399	70,545	
Net Operating Income	(19,403)	(835)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(19,403)	(835)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,563	9,817	9
Miscellaneous Nonoperating Income (421)	(37,458)	(24,015)	10
Total Other Income	(29,895)	(14,198)	
Total Income	(49,298)	(15,033)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(49,298)	(15,033)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(49,298)	(15,033)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	200,556	199,679	19
Balance Transferred from Income (433)	(49,298)	(15,033)	20
Miscellaneous Credits to Surplus (434)	15,910	15,910	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	167,168	200,556	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS ACCOUNT INTEREST	7,051	4
EXTENSION PROJECT INTEREST	512	5
Total (Acct. 419):	7,563	
Miscellaneous Nonoperating Income (421):		
NET SEWER OPERATING INCOME	(37,458)	6
Total (Acct. 421):	(37,458)	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT	15,910	9
Total (Acct. 434):	15,910	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	67,996	0	0	0	67,996	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	67,996	0	0	0	67,996	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,027,883	1,021,655	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	449,435	428,706	2
Net Utility Plant	578,448	592,949	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,343,743	1,337,155	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	532,491	499,581	4
Net Nonutility Property	811,252	837,574	
Investment in Municipality (123)	144,970	156,083	5
Other Investments (124)	15,732	18,215	6
Special Funds (125)	81,942	80,734	7
Total Other Property and Investments	1,053,896	1,092,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	80,940	59,973	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66	102	11
Other Accounts Receivable (143)	58	222	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,177	2,121	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	82,241	62,418	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,714,585	1,747,973	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	247,539	247,539	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	167,168	200,556	23
Total Proprietary Capital	414,707	448,095	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,299,878	1,299,878	38
Total Liabilities and Other Credits	1,714,585	1,747,973	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,027,883	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,027,883	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	449,435	0	0	0	9
Total Accumulated Provision	449,435	0	0	0	
Net Utility Plant	578,448	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	428,706				428,706	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,631				20,631	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	580				580	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	36				36	10
Other credits (specify):						11
	0				0	12
Total credits	21,247	0	0	0	21,247	13
Debits during year						14
Book cost of plant retired	518				518	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	518	0	0	0	518	19
Balance End of Year	449,435	0	0	0	449,435	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.08%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,337,155	6,588	0	1,343,743	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	1,337,155	6,588	0	1,343,743	
Less accum. prov. depr. & amort. (122)	499,581	32,910		532,491	3
Net Nonutility Property	837,574	(26,322)	0	811,252	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,177	2,121	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,177	2,121	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	247,539	1
Changes during year (explain):		
NONE	0	2
Balance end of year	247,539	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,513	2
Charged electric department expense	0	3
Charged sewer department expense	2,342	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	18,855	
Taxes paid during year:		
County, state and local taxes	15,910	6
Social Security taxes	2,266	7
PSC Remainder Assessment	88	8
Other (explain):		
NET RETURN ON METER INVESTMENT	591	9
Total payments and other debits	18,855	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	478,989	0	0	820,889	0	1,299,878	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	478,989	0	0	820,889	0	1,299,878	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	275,200	0	0	578,930	0	854,130	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN MUNICIPALITY	144,970	1
Total (Acct. 123):	144,970	
Other Investments (124):		
CONTRACTS RECEIVABLE, IND	11,216	2
CONTRACTS RECEIVABLE, RES	4,516	3
Total (Acct. 124):	15,732	
Special Funds (125):		
SEWER REPLACEMENT FUND	81,942	4
Total (Acct. 125):	81,942	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	66	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	58	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,024,769	0	0	0	1,024,769	1
Materials and Supplies	1,649	0	0	0	1,649	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	439,070	0	0	0	439,070	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	478,989	0	0	0	478,989	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	108,359	0	0	0	108,359	
Net Operating Income	(19,403)	0	0	0	(19,403)	8
Net Operating Income as a percent of						
Average Net Rate Base	-17.91%	N/A	N/A	N/A	-17.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	247,539	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	183,862	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	431,401	
Net Income		
Net Income	(49,298)	5
Percent Return on Proprietary Capital	-11.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 28, 2001

Mrs. Marie Dederich, Treasurer Director
Vesper Municipal Water and Sewer Utility
4909 Well Road
P.O. Box 127
Vesper, WI 54489-0127

2000 Analytical Review DWCCA-6110-PJL

Dear Mrs. Dederich:

Thank you for your response to our letter of July 11, 2001 (copy enclosed) concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

1. Please note that in the future, only the kWh used for water pumping should be reported on line 26 of page W-10.

4. In attempting to determine why the utility's calculation of the Public Fire Protection charge differs from that of the Commission we note the following: The utility is using water main numbers from the 1997 report instead of the 2000 report to calculate the charge for 2000. Also, as directed in the F-1 rate schedule, only distribution mains should be included in the calculation, it appears the utility has included supply mains in their calculation. In the future, please use the current year numbers of mains and hydrants to calculate the Public Fire Protection charge. Please contact the Commission if you have any problems calculating the charge.

5. If the town government has passed a resolution, it should abide by that resolution. Please discuss this matter with the new town officials and notify the Commission of the utility's intent with regard to this issue and also provide the Commission with a copy of any resolutions in effect regarding this issue.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leeg
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 11, 2001

Mrs. Marie Dederich, Treasurer Director
Vesper Municipal Water and Sewer Utility
4909 Well Road
P.O. Box 127
Vesper, WI 54489-0127

2000 Analytical Review DWCCA-6110-PJL

Dear Mrs. Dederich:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The 274,426 kWh used for pumping on page W-10, line 26, appears high when compared to the \$5,646 cost of purchased power on page W-5, line 3. Please review your records and submit a revised total for kWh, or else submit a copy of an invoice for one month during 2000 if you feel that the amount reported is correct.
2. During our review, we noted that in the footnotes of the Water Services schedule on page W-16 it is explained that the customer paid for the new water service which was reported as added during the year. However, there are no contributions for water services reported in column (b) of Account 271 on page F-17. Please explain.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the changes in Accounts 640, Supplies and Expenses and 650, Repairs of Water Plant when compared to the previous year and follow this procedure in the future.
4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$382 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.
5. During our review, we noted that the utility explained in a letter to the Commission dated March 17, 2000, that the village board had passed a resolution on March 8, 2000, setting the property tax equivalent at zero effective in 2000. However, the utility still reported a tax equivalent amount of \$15,910 on pages W-6 and W-7, and then forgave it on pages F?1 and F-2. The proper way to report this item would be to report zero on line 33

FINANCIAL SECTION FOOTNOTES

of page W-7 and, as directed in item number 7 of the head notes for page W-7, add a footnote describing the authorization and the date of the authorization. Please follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

Response received 8/6/01:

#1, Utility reported kwh for BOTH water & sewer. Will instruct them to report only kwh for water.

#2, Customer has declared bankruptcy, so no payment has been received.

#3, "In checking the supplies, W640, and repairs, W650, they were very high due to water main breaks, as we had to call Water Break Locators to come up here from Platteville, along with lots of digging, plumbers, ect. Supplies were high due to the high cost of natural gas, some bills were doubled. I failed to explain this in the footnotes."

#4, Utility was using 1997 main totals.

#5, Village president refused to comply with resolution to set tax equivalent at zero.

Will follow-up with a letter to utility on items 1, 4 and 5.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	67,252	1
Total Sales of Water	67,252	
Other Operating Revenues		
Forfeited Discounts (470)	119	2
Other Water Revenues (474)	625	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	744	
Total Operating Revenues	67,996	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	46,219	5
General Operating Expenses (680-690)	4,036	6
Total Operation and Maintenance Expenses	50,255	
Other Operating Expenses		
Depreciation Expense (403)	20,631	7
Amortization Expense (404)	0	8
Taxes (408)	16,513	9
Total Other Operating Expenses	37,144	
Total Operating Expenses	87,399	
NET OPERATING INCOME	(19,403)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	200	8,201	23,459	4
Commercial	25	2,615	6,801	5
Industrial	2	20,049	13,794	6
Total Metered Sales to General Customers (461)	227	30,865	44,054	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		20,997	8
Other Sales to Public Authorities (464)	9	413	2,201	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	237	31,278	67,252	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	20,997	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	20,997	
Forfeited Discounts (470):		
Customer late payment charges	119	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	119	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	591	7
Other (specify):		
RECONNECTION CHARGES	8	8
EXTRA METER RENT	12	9
WATER BILL REFUND	14	10
Total Other Water Revenues (474)	625	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,055	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,646	3
Chemicals (630)	8,890	4
Supplies and Expenses (640)	3,509	5
Repairs of Water Plant (650)	21,513	6
Transportation Expenses (660)	606	7
Total Plant Operation and Maintenance Expenses	46,219	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,350	8
Office Supplies and Expenses (681)	1,187	9
Outside Services Employed (682)	0	10
Insurance Expense (684)	265	11
Employees Pensions and Benefits (686)	692	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	542	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	4,036	
Total Operation and Maintenance Expenses	50,255	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,910	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		155	2
Net property tax equivalent		15,755	
Social Security		670	3
PSC Remainder Assessment		88	4
Other (specify): NONE		0	5
Total tax expense		16,513	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		6.260000				4
Local tax rate	mills		3.690000				5
School tax rate	mills		10.710000				6
Voc. school tax rate	mills		1.800000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.680000				10
Less: state credit	mills		1.900000				11
Net tax rate	mills		20.780000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.690000				14
Combined School Tax Rate	mills		12.510000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.200000				17
Total Tax Rate	mills		22.680000				18
Ratio of Local and School Tax to Total	dec.		0.714286				19
Total tax net of state credit	mills		20.780000				20
Net Local and School Tax Rate	mills		14.842857				21
Utility Plant, Jan. 1	\$	1,021,655	1,021,655				22
Materials & Supplies	\$	2,121	2,121				23
Subtotal	\$	1,023,776	1,023,776				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,023,776	1,023,776				26
Assessment Ratio	dec.		0.906120				27
Assessed Value	\$	927,664	927,664				28
Net Local & School Rate	mills		14.842857				29
Tax Equiv. Computed for Current Year	\$	13,769	13,769				30
Tax Equivalent per 1994 PSC Report	\$	15,910					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,910					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,728	0	4
Structures and Improvements (311)	6,766	3,603	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	57,971	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	14,943	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	83,408	3,603	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	1,650	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	32,462	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,394	0	20
Total Pumping Plant	36,506	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	953	0	21
Structures and Improvements (331)	47,928	0	22
Water Treatment Equipment (332)	141,372	0	23
Total Water Treatment Plant	190,253	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	313	0	24
Structures and Improvements (341)	681	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	3,728	4
Structures and Improvements (311)	0	0	10,369	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	57,971	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	14,943	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	87,011	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	1,650	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	32,462	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,394	20
Total Pumping Plant	0	0	36,506	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	953	21
Structures and Improvements (331)	0	0	47,928	22
Water Treatment Equipment (332)	0	0	141,372	23
Total Water Treatment Plant	0	0	190,253	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	313	24
Structures and Improvements (341)	0	0	681	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	94,008	0	26
Transmission and Distribution Mains (343)	450,123	0	27
Fire Mains (344)	0	0	28
Services (345)	60,429	2,110	29
Meters (346)	22,800	997	30
Hydrants (348)	53,646	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	682,000	3,107	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	29,488	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	29,488	0	
Total utility plant in service directly assignable	1,021,655	6,710	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,021,655	6,710	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	94,008	26
Transmission and Distribution Mains (343)	0	0	450,123	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	62,539	29
Meters (346)	518	36	23,315	30
Hydrants (348)	0	0	53,646	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	518	36	684,625	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	29,488	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	29,488	
Total utility plant in service directly assignable	518	36	1,027,883	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	518	36	1,027,883	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,212	3,212	1
February	0	0	3,177	3,177	2
March	0	0	3,322	3,322	3
April	0	0	3,329	3,329	4
May	0	0	3,767	3,767	5
June	0	0	3,307	3,307	6
July	0	0	4,039	4,039	7
August	0	0	4,298	4,298	8
September	0	0	4,287	4,287	9
October	0	0	4,419	4,419	10
November	0	0	3,673	3,673	11
December	0	0	3,435	3,435	12
Total for year	0	0	44,265	44,265	
Less: Measured or estimated water used in main flushing and water treatment during year				9,077	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				35,188	16
Less: Water sold				31,278	17
Losses and unaccounted for				3,910	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				230	21
Date of maximum: 10/25/2000					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				60	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				274,426	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL ROAD 1	1	500	8	50	Yes	1
WELL ROAD 2	2	105	8	70	Yes	2
WELL ROAD 3	3	280	8	150	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY	WELL 1	WELL 2	1
Location	WELL ROAD VESPER	WELL ROAD VESPER	WELL ROAD VESPER	2
Purpose	S	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	GENERAL	MEYERS	5
Year Installed	1970	1995	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	50	100	8
Pump Motor or Standby Engine Mfr	WAUKESHA	GENERAL	FRANKLIN	10
Year Installed	1970	1995	1999	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	1	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3			14
Location	WELL ROAD VESPER			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	GENERAL			18
Year Installed	1993			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	FRANKLIN			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	10			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
Year constructed	1970	1970	5
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	6
Elevation difference in feet (See Headnote 3.)	1	105	7
Total capacity in gallons	100,000	50,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	7,821	0	0	0	7,821
M	S	6.000	2,520	0	0	0	2,520
M	D	8.000	16,844	0	0	0	16,844
M	D	10.000	7,538	0	0	0	7,538
Total Within Municipality			34,723	0	0	0	34,723
Total Utility			34,723	0	0	0	34,723

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179	13	1
M	1.000	58	1	0	0	59	16	2
M	1.250	1	0	0	0	1	0	3
M	1.500	4	0	0	0	4	0	4
M	2.000	2	0	0	0	2	0	5
Total Utility		244	1	0	0	245	29	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	211	18	18	0	211	18	1
1.000	27	0	0	0	27	6	2
1.250	1	0	0	0	1	0	3
1.500	2	0	0	0	2	0	4
2.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	1	6
Total:	244	18	18	0	244	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	199	4	0	1	0	7	211	1
1.000	1	17	1	7	0	1	27	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	0	0	0	2	4
2.000	0	1	0	1	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	200	25	2	9	0	8	244	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	52	0	0	0	52	2
Total Fire Hydrants	52	0	0	0	52	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	52
Number of distribution system valves end of year:	133
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review:

"In checking the supplies, W640, and repairs, W650, they were very high due to water main breaks, as we had to call Water Break Locators to come up here from Platteville, along with lots of digging, plumbers, ect. Supplies were high due to the high cost of natural gas, some bills were doubled. I failed to explain this in the footnotes."

Water Utility Plant in Service (Page W-08)

WATER UTILITY PLANT IN SERVICE (COPY 2 OF PAGE W-9)

METERS(346): THE ADJUSTMENT COLUMN (F) IS A CREDIT ON RETURNED METERS (\$36).

Water Services (Page W-16)

WATER UTILITY PLANT IN SERVICE (COPY 1 OF PAGE W-16)

WATER SERVICES

#3. SERVICES ADDED IN COLUMN (D):

ONE WATER SERVICE FINANCED BY APPLICATION OF CZ-1. CUSTOMER CHARGED ACTUAL COST FOR 1" SERVICE EXCAVATED IN AN IMPROVED STREET IN SOLID ROCK. TOTAL COST \$2,110.00, REPORTED ON LINE 29, COLUMN (C), COPY 2 OF PAGE W-8.
